



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF NEENAH WATER UTILITY

Principal Office: 211 WALNUT STREET  
P.O. BOX 426  
NEENAH, WI 54957-0426

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I NANCY HANDEVIDT of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, CITY OF NEENAH WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

05/02/2005  
(Date)

CLERK \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF NEENAH WATER UTILITY**Utility Address:** 211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

**When was utility organized?** 10/4/1893**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** NANCY HANDEVIDT**Title:** DIRECTOR**Office Address:**

211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

**Telephone:** (920) 886 - 6182**Fax Number:** (920) 886 - 6183**E-mail Address:** nhandevidt@ci.neenah.wi.us

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** SARAH SCHLEEDE**Title:** ACCOUNTANT**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2310**Fax Number:** (608) 249 - 8532**E-mail Address:** sschleede@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR GEORGE SCHERCK**Title:** MAYOR**Office Address:**

211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54956

**Telephone:** (920) 886 - 6105**Fax Number:** (920) 886 - 6109**E-mail Address:** gscherck@ci.neenah.wi.us

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** AARON WORTMAN**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE & CO

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2412**Fax Number:** (608) 249 - 8532**E-mail Address:** aworthman@virchowkrause.com**Date of most recent audit report:** 4/26/2005**Period covered by most recent audit:** 1/1 - 12/31/2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR LARRY A WETTERING, P.E.**Title:** DIRECTOR**Office Address:**

211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

**Telephone:** (920) 886 - 6182**Fax Number:** (920) 886 - 6183**E-mail Address:** lwettering@ci.neenah.wi.us

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**Name of utility commission/committee:**    City of Neenah Water Commission

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**Names of members of utility commission/committee:**

MR ROGER KINSCHI, COMMISSIONER

HON GEORGE SCHERCK, MAYOR / PRESIDENT

MR ARTHUR SCHMEICHEL, SECRETARY

MR MICHAEL SMABY, VICE PRESIDENT

MR DONAL D WINTER, CITY COUNCIL REPRESENTATIVE

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,147,848	3,886,481	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,036,013	1,800,393	<b>2</b>
Depreciation Expense (403)	602,029	579,549	<b>3</b>
Amortization Expense (404-407)	50,045	0	<b>4</b>
Taxes (408)	560,529	509,309	<b>5</b>
<b>Total Operating Expenses</b>	<b>3,248,616</b>	<b>2,889,251</b>	
<b>Net Operating Income</b>	<b>899,232</b>	<b>997,230</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>899,232</b>	<b>997,230</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,292	1,482	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	176,265	50,351	<b>10</b>
Miscellaneous Nonoperating Income (421)	632,511	726,930	<b>11</b>
<b>Total Other Income</b>	<b>811,068</b>	<b>778,763</b>	
<b>Total Income</b>	<b>1,710,300</b>	<b>1,775,993</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(28,296)	0	<b>12</b>
Other Income Deductions (426)	107,788	98,668	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>79,492</b>	<b>98,668</b>	
<b>Income Before Interest Charges</b>	<b>1,630,808</b>	<b>1,677,325</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	618,118	544,242	<b>14</b>
Amortization of Debt Discount and Expense (428)	24,195	22,716	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	481	0	<b>16</b>
Interest on Debt to Municipality (430)	41,739	4,112	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	37,111	<b>19</b>
<b>Total Interest Charges</b>	<b>683,571</b>	<b>533,959</b>	
<b>Net Income</b>	<b>947,237</b>	<b>1,143,366</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,505,025	4,402,305	<b>20</b>
Balance Transferred from Income (433)	947,237	1,143,366	<b>21</b>
Miscellaneous Credits to Surplus (434)	16,572	6,537,877	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	565,916	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	20,000	12,607	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>12,448,834</b>	<b>11,505,025</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	4,147,848		4,147,848	1
<b>Total (Acct. 400):</b>	<b>4,147,848</b>	<b>0</b>	<b>4,147,848</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,036,013		2,036,013	2
<b>Total (Acct. 401-402):</b>	<b>2,036,013</b>	<b>0</b>	<b>2,036,013</b>	
<b>Depreciation Expense (403):</b>				
Derived	602,029		602,029	3
<b>Total (Acct. 403):</b>	<b>602,029</b>	<b>0</b>	<b>602,029</b>	
<b>Amortization Expense (404-407):</b>				
Derived	50,045		50,045	4
<b>Total (Acct. 404-407):</b>	<b>50,045</b>	<b>0</b>	<b>50,045</b>	
<b>Taxes (408):</b>				
Derived	560,529		560,529	5
<b>Total (Acct. 408):</b>	<b>560,529</b>	<b>0</b>	<b>560,529</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>899,232</b>	<b>0</b>	<b>899,232</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	2,292		2,292	8
<b>Total (Acct. 415-416):</b>	<b>2,292</b>	<b>0</b>	<b>2,292</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST EARNED ON INVESTMENTS	176,265	0	176,265 11
<b>Total (Acct. 419):</b>	<b>176,265</b>	<b>0</b>	<b>176,265</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		632,511	632,511 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>632,511</b>	<b>632,511</b>
<b>TOTAL OTHER INCOME:</b>	<b>178,557</b>	<b>632,511</b>	<b>811,068</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(28,296)		(28,296) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(28,296)</b>	<b>0</b>	<b>(28,296)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		107,788	107,788 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>107,788</b>	<b>107,788</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(28,296)</b>	<b>107,788</b>	<b>79,492</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	618,118		618,118 18
<b>Total (Acct. 427):</b>	<b>618,118</b>	<b>0</b>	<b>618,118</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF REVENUE BOND DISCOUNT	17,974		17,974 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDS AND E	6,221		6,221 20
<b>Total (Acct. 428):</b>	<b>24,195</b>	<b>0</b>	<b>24,195</b>

**Amortization of Premium on Debt--Cr. (429):**

AMORTIZATION OF REVENUE BOND PREMIUM	481		481 21
<b>Total (Acct. 429):</b>	<b>481</b>	<b>0</b>	<b>481</b>

**Interest on Debt to Municipality (430):**

Derived	41,739		41,739 22
<b>Total (Acct. 430):</b>	<b>41,739</b>	<b>0</b>	<b>41,739</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>683,571</b>	<b>0</b>	<b>683,571</b>
<b>NET INCOME:</b>	<b>422,514</b>	<b>524,723</b>	<b>947,237</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,904,802	6,600,223	11,505,025 25
<b>Total (Acct. 216):</b>	<b>4,904,802</b>	<b>6,600,223</b>	<b>11,505,025</b>
<b>Balance Transferred from Income (433):</b>			
Derived	422,514	524,723	947,237 26
<b>Total (Acct. 433):</b>	<b>422,514</b>	<b>524,723</b>	<b>947,237</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
2003 AUDIT ENTRIES NOT POSTED TO PRIOR YEAR	16,572	0	16,572 27
<b>Total (Acct. 434):</b>	<b>16,572</b>	<b>0</b>	<b>16,572</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
DIVIDEND ON CITY INITIAL INVESTMENT UTILITY	20,000	0	20,000 30
<b>Total (Acct. 439)--Debit:</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,323,888</b>	<b>7,124,946</b>	<b>12,448,834</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	10,445				<b>10,445</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	8,153				<b>8,153</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>8,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,153</b>	
<b>Net income (or loss)</b>	<b>2,292</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,292</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	4,147,848	0	0	0	<b>4,147,848</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,022				<b>1,022</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,146,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,146,826</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	728,029	113,743	841,772	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	167		167	6
Other nonutility expenses			0	7
Water utility plant accounts	37,387	7,523	44,910	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	121,266	(121,266)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>886,849</b>	<b>0</b>	<b>886,849</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	17.1	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	34,222,312	30,065,071	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,888,844	6,369,815	2
<b>Net Utility Plant</b>	<b>28,333,468</b>	<b>23,695,256</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>28,333,468</b>	<b>23,695,256</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	60,383	60,383	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>60,383</b>	<b>60,383</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,656,170	2,316,610	8
Special Funds (125-128)	866,619	758,847	9
<b>Total Other Property and Investments</b>	<b>2,583,172</b>	<b>3,135,840</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	681,499	105,684	10
Special Deposits (132-134)	3,090	3,025	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	419,363	3,163,167	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	443,003	591,633	15
Other Accounts Receivable (143)	32,466	139,076	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	314,813	228,850	18
Materials and Supplies (151-163)	38,027	52,083	19
Prepayments (165)	79	2,737	20
Interest and Dividends Receivable (171)	31,769	26,850	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>1,964,309</b>	<b>4,313,305</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	474,182	317,132	24
Other Deferred Debits (182-186)	310,280	765,551	25
<b>Total Deferred Debits</b>	<b>784,462</b>	<b>1,082,683</b>	
<b>Total Assets and Other Debits</b>	<b>33,665,411</b>	<b>32,227,084</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,298,107	3,298,107	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	12,448,834	11,505,025	<b>28</b>
<b>Total Proprietary Capital</b>	<b>15,746,941</b>	<b>14,803,132</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	14,355,000	14,970,000	<b>29</b>
Advances from Municipality (223)	0	80,100	<b>30</b>
Other Long-Term Debt (224)	120,510	174,952	<b>31</b>
<b>Total Long-Term Debt</b>	<b>14,475,510</b>	<b>15,225,052</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	604,680	729,580	<b>33</b>
Payables to Municipality (233)	1,168,187	454,651	<b>34</b>
Customer Deposits (235)		0	<b>35</b>
Taxes Accrued (236)	507,260	467,577	<b>36</b>
Interest Accrued (237)	50,650	51,878	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	19,130	10,950	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,349,907</b>	<b>1,714,636</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	76,477	0	<b>42</b>
Customer Advances for Construction (252)	122,278	132,699	<b>43</b>
Other Deferred Credits (253)	729,590	197,526	<b>44</b>
<b>Total Deferred Credits</b>	<b>928,345</b>	<b>330,225</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	164,708	154,039	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>164,708</b>	<b>154,039</b>	
<b>Total Liabilities and Other Credits</b>	<b>33,665,411</b>	<b>32,227,084</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	30,065,071	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	24,088,717	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,722,486	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	2,411,109				9
<b>Total Utility Plant</b>	<b>34,222,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,208,076	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	680,768	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>5,888,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>28,333,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	5,717,013				<b>5,717,013</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	602,029				<b>602,029</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	83,759				<b>83,759</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation clearing	22,474				<b>22,474</b>	<b>9</b>
Salvage	15,497				<b>15,497</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>723,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>723,759</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	567,168				<b>567,168</b>	<b>18</b>
Cost of removal	99,612				<b>99,612</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	565,916				<b>565,916</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,232,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,232,696</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>5,208,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,208,076</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (111.1)</b>	652,802				<b>652,802</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	107,788				<b>107,788</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>107,788</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,788</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	79,822				<b>79,822</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>79,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,822</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>680,768</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>680,768</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND SOUTH OF WATER PLANT	60,383			60,383	2
<b>Total Nonutility Property (121)</b>	<b>60,383</b>	<b>0</b>	<b>0</b>	<b>60,383</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>60,383</b>	<b>0</b>	<b>0</b>	<b>60,383</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	38,027	52,083	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>38,027</u>	<u>52,083</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
04/01/96, 20 YEAR REVENUE BOND, \$2,500,000	27,294	428	0	1
05/01/02, 20 YEAR REVENUE BOND, \$2,430,000	2,891	428	48,908	2
05/01/98, 20 YEAR REVENUE BOND, \$2,115,000	24,626	428	1,071	3
07/01/03, 20 YEAR REVENUE BOND, \$6,000,000	4,595	428	82,334	4
08/01/00, 17 YEAR REVENUE BOND, \$1,365,000	18,816	428	4,230	5
09/01/01, 13 YEAR ADVANCED REFUNDING BOND, \$1,940,000	9,377	428	92,993	6
11/15/2004, 20 YEAR ADVANCE REFUNDING BOND, \$4,210,000	1,539	428	244,646	7
<b>Total</b>			<b>474,182</b>	
<b>Unamortized premium on debt (251)</b>				
11/15/2004, ADVANCE REFUNDING BOND, \$4,210,000	481	429	76,477	8
<b>Total</b>			<b>76,477</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,298,107	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>3,298,107</u></b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 REVENUE BOND	05/01/1998	12/01/2017	4.85%	95,000	<b>1</b>
2000 REVENUE BOND	08/01/2000	12/01/2017	5.42%	270,000	<b>2</b>
2001 ADVANCE REFUNDING 1995 BOND	09/01/2001	12/01/2014	4.19%	1,730,000	<b>3</b>
2002 REVENUE BOND	05/01/2002	12/01/2021	4.72%	2,260,000	<b>4</b>
2003 REVENUE BOND	07/01/2003	12/01/2022	3.46%	5,790,000	<b>5</b>
2004 ADVANCE REFUNDING REVENUE BOND	11/15/2004	12/01/2017	3.44%	4,210,000	<b>6</b>
<b>Total Bonds (Account 221):</b>				<b>14,355,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>7</b>

**Net amount of bonds outstanding December 31: 14,355,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	02/01/1997	01/01/2007	3.93%	120,510	1
<b>Total for Account 224</b>				<b>120,510</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	467,577	1
<b>Accruals:</b>		
Charged water department expense	560,529	2
Charged electric department expense		3
Charged sewer department expense	15,960	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>576,489</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	467,577	6
Social Security taxes	64,825	7
PSC Remainder Assessment	4,404	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>536,806</b>	
<b>Balance end of year</b>	<b>507,260</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2004 ADVANCED REFUNDING REVENUE BOND	0	19,089		19,089	1
2000 REVENUE BOND	5,358	60,163	64,351	1,170	2
1996 REVENUE BOND	7,810	85,905	93,715	0	3
2001 ADVANCE REFUNDING BOND	6,201	74,048	74,408	5,841	4
1998 REVENUE BOND	6,913	76,402	82,959	356	5
2002 REVENUE BOND	8,797	105,347	105,568	8,576	6
2003 REVENUE BOND	15,968	191,270	191,620	15,618	7
<b>Subtotal</b>	<b>51,047</b>	<b>612,224</b>	<b>612,621</b>	<b>50,650</b>	
<b>Advances from Municipality (223)</b>					
MISCELLANEOUS SERVICES PROVIDED BY CITY	0	40,908	40,908	0	8
1998 REFUNDING NOTE	831	831	1,662	0	9
<b>Subtotal</b>	<b>831</b>	<b>41,739</b>	<b>42,570</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	0	5,894	5,894	0	10
<b>Subtotal</b>	<b>0</b>	<b>5,894</b>	<b>5,894</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>51,878</b>	<b>659,857</b>	<b>661,085</b>	<b>50,650</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
RESERVE ACCOUNT	1,366,245	2
REDEMPTION ACCOUNT	106,260	3
DEFERRED SPECIAL ASSESSMENTS	183,665	4
<b>Total (Acct. 124):</b>	<b>1,656,170</b>	
<b>Sinking Funds (125):</b>		
NONE		5
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
1996 REVENUE BOND DEPRECIATION FUND	250,000	6
1998 REVENUE BOND DEPRECIATION FUND	250,000	7
2000 REVENUE BOND DEPRECIATION FUND	179,172	8
2001 REVENUE BOND DEPRECIATION FUND	82,460	9
2202 REVENUE BOND DEPRECIATION FUND	66,173	10
2003 REVENUE BOND DEPRECIATION FUND	36,814	11
2004 REVENUE BOND DEPRECIATION FUND	2,000	12
<b>Total (Acct. 126):</b>	<b>866,619</b>	
<b>Other Special Funds (128):</b>		
NONE		13
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		14
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
VENDOR CHEMICAL CONTAINER DEPOSITS	3,090	15
<b>Total (Acct. 134):</b>	<b>3,090</b>	
<b>Notes Receivable (141):</b>		
NONE		16
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	443,003	17
Electric		18
Sewer (Regulated)		19
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Customer Accounts Receivable (142):</b>		
NONE		20
<b>Total (Acct. 142):</b>	<b>443,003</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		21
Merchandising, jobbing and contract work	32,466	22
<b>Other (specify):</b>		
NONE		23
<b>Total (Acct. 143):</b>	<b>32,466</b>	
<b>Receivables from Municipality (145):</b>		
SEWER SHARED COSTS	314,813	24
<b>Total (Acct. 145):</b>	<b>314,813</b>	
<b>Prepayments (165):</b>		
PREPAYMENTS	79	25
<b>Total (Acct. 165):</b>	<b>79</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	30
SLUDGE LAGOON MAINTENANCE	310,280	31
<b>Total (Acct. 186):</b>	<b>310,280</b>	
<b>Payables to Municipality (233):</b>		
ADVANCE FROM SEWER	1,168,187	32
<b>Total (Acct. 233):</b>	<b>1,168,187</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	537,620	33

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Credits (253):</b>		
DEFERRED SPECIAL ASSESSMENTS	183,665	<b>34</b>
SUNDRY DEFERRED REVENUE	8,305	<b>35</b>
<b>Total (Acct. 253):</b>	<b>729,590</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	22,704,816	0	0	0	<b>22,704,816</b>	<b>1</b>
Materials and Supplies	45,055	0	0	0	<b>45,055</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	5,462,544	0	0	0	<b>5,462,544</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	268,810	0	0	0	<b>268,810</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>17,018,517</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,018,517</b>	
Net Operating Income	899,232	0	0	0	<b>899,232</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.28%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.28%</b>	



## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	565,916	0	0	0	<b>565,916</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	28,296				<b>28,296</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>537,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>537,620</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-18)

#### General footnotes

The interest accrued and paid to the utility was for a short term advance given to the utility for services provided during 2004. This advance was paid off before year end.

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The interest accrued and paid to the utility was for a short term advance given to the utility for services provided during 2004. This advance was paid off before year end.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

186 - The date of the authorization for the amortization of lagoon maintenance cost was 3/24/2004

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

143 Merchandising, jobbing and contract work - These are outstanding invoices for services provided to customers.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Members of the Commission  
Neenah Water Utility  
Neenah, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Neenah Water Utility as of December 31, 2004 and 2003, and the related statements of income and earned surplus for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly; do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

These financial statements and schedules were compiled by us from information contained in the financial statements of the Neenah Water Utility for the same periods which we previously audited, as indicated in our report dated April 26, 2005.

Madison, Wisconsin  
April 26, 2005

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	3,928,365	3,693,476	<b>1</b>
<b>Total Sales of Water</b>	<b>3,928,365</b>	<b>3,693,476</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	24,481	27,076	<b>2</b>
Miscellaneous Service Revenues (471)	12,942	11,958	<b>3</b>
Rents from Water Property (472)	115,472	109,732	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	66,588	44,239	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>219,483</b>	<b>193,005</b>	
<b>Total Operating Revenues</b>	<b>4,147,848</b>	<b>3,886,481</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	7,210	11,111	<b>7</b>
Pumping Expenses (620-633)	240,592	240,190	<b>8</b>
Water Treatment Expenses (640-652)	845,357	714,962	<b>9</b>
Transmission and Distribution Expenses (660-678)	428,535	412,696	<b>10</b>
Customer Accounts Expenses (901-905)	88,268	88,551	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-932)	426,051	332,883	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>2,036,013</b>	<b>1,800,393</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	602,029	579,549	<b>14</b>
Amortization Expense (404-407)	50,045	0	<b>15</b>
Taxes (408)	560,529	509,309	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>1,212,603</b>	<b>1,088,858</b>	
<b>Total Operating Expenses</b>	<b>3,248,616</b>	<b>2,889,251</b>	
<b>NET OPERATING INCOME</b>	<b>899,232</b>	<b>997,230</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	62	735	4,426	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>62</b>	<b>735</b>	<b>4,426</b>	
Metered Sales to General Customers (461)				
Residential	10,880	468,423	1,576,471	4
Commercial	725	171,164	445,801	5
Industrial	97	591,687	1,113,206	6
<b>Total Metered Sales to General Customers (461)</b>	<b>11,702</b>	<b>1,231,274</b>	<b>3,135,478</b>	
Private Fire Protection Service (462)	122		83,781	7
Public Fire Protection Service (463)	11,751		647,260	8
Other Sales to Public Authorities (464)	49	21,477	57,420	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>23,686</b>	<b>1,253,486</b>	<b>3,928,365</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	647,260	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>647,260</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	24,481	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>24,481</b>	
<b>Miscellaneous Service Revenues (471):</b>		
EXEMPT METER READING & MAINTENANCE REVENUE	1,759	7
RECONNECTION SERVICE FEE	4,661	8
HYDRANT METER CONNECTION SERVICE FEE	466	9
AFTER HOURS CALL IN & OTHER BILLABLE SERVICE FEES	6,056	10
<b>Total Miscellaneous Service Revenues (471)</b>	<b>12,942</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER SPACE FOR CELLULAR PHONE ANTENNA	113,690	11
HYDRANT RENTAL AGREEMENT WITH BORDERING TOWNSHIPS	1,782	12
<b>Total Rents from Water Property (472)</b>	<b>115,472</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	62,843	14
<b>Other (specify):</b>		
SALE OF SCRAP	3,450	15
RETURNED CHECK PROCESSING FEES	295	16
<b>Total Other Water Revenues (474)</b>	<b>66,588</b>	



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	575	703	<b>1</b>
Operation Labor and Expenses (601)	285	25	<b>2</b>
Purchased Water (602)		0	<b>3</b>
Miscellaneous Expenses (603)		380	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)	577	715	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	5,773	9,288	<b>9</b>
Maintenance of Wells and Springs (614)		0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>7,210</b>	<b>11,111</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	17,412	16,231	<b>14</b>
Fuel for Power Production (621)		0	<b>15</b>
Power Production Labor and Expenses (622)		0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	133,480	136,788	<b>17</b>
Pumping Labor and Expenses (624)	64,777	66,063	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)	3,529	1,081	<b>20</b>
Rents (627)		0	<b>21</b>
Maintenance Supervision and Engineering (630)	20,452	16,491	<b>22</b>
Maintenance of Structures and Improvements (631)	53	100	<b>23</b>
Maintenance of Power Production Equipment (632)	79	349	<b>24</b>
Maintenance of Pumping Equipment (633)	810	3,087	<b>25</b>
<b>Total Pumping Expenses</b>	<b>240,592</b>	<b>240,190</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	46,875	42,886	<b>26</b>
Chemicals (641)	252,158	204,495	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	289,697	281,497	<b>28</b>
Miscellaneous Expenses (643)	39,538	37,709	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)	54,377	43,757	<b>31</b>
Maintenance of Structures and Improvements (651)	8,195	12,867	<b>32</b>
Maintenance of Water Treatment Equipment (652)	154,517	91,751	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>845,357</b>	<b>714,962</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	35,930	27,960	<b>34</b>
Storage Facilities Expenses (661)	8,811	9,166	<b>35</b>
Transmission and Distribution Lines Expenses (662)	62,609	61,108	<b>36</b>
Meter Expenses (663)	41,711	30,077	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	26,862	14,926	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	27,290	24,633	<b>41</b>
Maintenance of Structures and Improvements (671)	920	936	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	990	1,452	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	163,515	176,225	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	31,816	50,899	<b>46</b>
Maintenance of Meters (676)	4,185	2,043	<b>47</b>
Maintenance of Hydrants (677)	21,705	13,385	<b>48</b>
Maintenance of Miscellaneous Plant (678)	2,191	(114)	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>428,535</b>	<b>412,696</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	16,054	12,478	<b>50</b>
Meter Reading Labor (902)	16,536	12,924	<b>51</b>
Customer Records and Collection Expenses (903)	54,656	57,471	<b>52</b>
Uncollectible Accounts (904)	1,022	5,678	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>88,268</b>	<b>88,551</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	39,221	26,016	56
Office Supplies and Expenses (921)	6,241	6,768	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	86,711	37,892	59
Property Insurance (924)	10,167	17,402	60
Injuries and Damages (925)	19,920	13,938	61
Employee Pensions and Benefits (926)	230,306	216,576	62
Regulatory Commission Expenses (928)	15,850	360	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	13,119	13,823	65
Rents (931)		0	66
Maintenance of General Plant (932)	4,516	108	67
<b>Total Administrative and General Expenses</b>	<b>426,051</b>	<b>332,883</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,036,013</b>	<b>1,800,393</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		507,260	467,577	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,960	15,990	2
<b>Net property tax equivalent</b>		<b>491,300</b>	<b>451,587</b>	
Social Security		64,825	57,520	3
PSC Remainder Assessment		4,404	4,403	4
Other (specify): CAPITALIZED TAXES			(4,201)	5
<b>Total tax expense</b>		<b>560,529</b>	<b>509,309</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.252758				3
County tax rate	mills		6.810505				4
Local tax rate	mills		9.706151				5
School tax rate	mills		11.029224				6
Voc. school tax rate	mills		2.177154				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.975792</b>				10
Less: state credit	mills		1.452353				11
<b>Net tax rate</b>	mills		<b>28.523439</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.706151</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.206378</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.912529</b>				17
<b>Total Tax Rate</b>	mills		<b>29.975792</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.764368</b>				19
<b>Total tax net of state credit</b>	mills		<b>28.523439</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.802397</b>				21
Utility Plant, Jan. 1	\$	30,065,071	30,065,071				22
Materials & Supplies	\$	52,083	52,083				23
<b>Subtotal</b>	\$	<b>30,117,154</b>	<b>30,117,154</b>				24
Less: Plant Outside Limits	\$	713,551	713,551				25
<b>Taxable Assets</b>	\$	<b>29,403,603</b>	<b>29,403,603</b>				26
Assessment Ratio	dec.		0.791272				27
<b>Assessed Value</b>	\$	<b>23,266,248</b>	<b>23,266,248</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.802397</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>507,260</b>	<b>507,260</b>				30
Tax Equivalent per 1994 PSC Report	\$	314,207					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>507,260</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	23,941		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	130,978		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>154,919</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	32,515		12
Structures and Improvements (321)	135,328		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	101,127		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	653,389		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,500		20
<b>Total Pumping Plant</b>	<b>929,859</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	37,856		21
Structures and Improvements (331)	1,463,185	80,891	22
Water Treatment Equipment (332)	4,349,356	201,802	23
<b>Total Water Treatment Plant</b>	<b>5,850,397</b>	<b>282,693</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			23,941	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			130,978	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>154,919</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			32,515	12
Structures and Improvements (321)			135,328	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			101,127	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			653,389	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,500	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>929,859</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			37,856	21
Structures and Improvements (331)	8,956	1	1,535,121	22
Water Treatment Equipment (332)	181,280	(26,269)	4,343,609	23
<b>Total Water Treatment Plant</b>	<b>190,236</b>	<b>(26,268)</b>	<b>5,916,586</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,198,332	1,737,263	26
Transmission and Distribution Mains (343)	9,034,503	826,034	27
Fire Mains (344)	0		28
Services (345)	1,003,480	148,078	29
Meters (346)	1,678,835	182,608	30
Hydrants (348)	594,152	82,208	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>13,509,302</b>	<b>2,976,191</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	89,519		34
Office Furniture and Equipment (391)	5,910	3,923	35
Computer Equipment (391.1)	94,843		36
Transportation Equipment (392)	172,967	27,366	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	71,791	749	39
Laboratory Equipment (395)	19,187	4,299	40
Power Operated Equipment (396)	68,836		41
Communication Equipment (397)	61,331		42
SCADA Equipment (397.1)	292,055	39,719	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>876,439</b>	<b>76,056</b>	
<b>Total utility plant in service directly assignable</b>	<b>21,320,916</b>	<b>3,334,940</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>21,320,916</b>	<b>3,334,940</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	122,882		2,812,713 26
Transmission and Distribution Mains (343)	67,636	150	9,793,051 27
Fire Mains (344)			0 28
Services (345)	12,513	(108)	1,138,937 29
Meters (346)	143,111		1,718,332 30
Hydrants (348)	18,407	(14)	657,939 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>364,549</b>	<b>28</b>	<b>16,120,972</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			89,519 34
Office Furniture and Equipment (391)	624		9,209 35
Computer Equipment (391.1)	1,169		93,674 36
Transportation Equipment (392)			200,333 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	610		71,930 39
Laboratory Equipment (395)	1,345	26,269	48,410 40
Power Operated Equipment (396)			68,836 41
Communication Equipment (397)			61,331 42
SCADA Equipment (397.1)	8,635		323,139 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>12,383</b>	<b>26,269</b>	<b>966,381</b>
<b>Total utility plant in service directly assignable</b>	<b>567,168</b>	<b>29</b>	<b>24,088,717</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>567,168</b>	<b>29</b>	<b>24,088,717</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	8,083		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>8,083</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)	403		7,680 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	403	0	7,680

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,728,921	347,144	27
Fire Mains (344)	0		28
Services (345)	964,021	180,973	29
Meters (346)	25,169		30
Hydrants (348)	493,246	48,451	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,211,357</b>	<b>576,568</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,300		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>6,300</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,225,740</b>	<b>576,568</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,225,740</b>	<b>576,568</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	47,695		6,028,370 27
Fire Mains (344)			0 28
Services (345)	16,657		1,128,337 29
Meters (346)			25,169 30
Hydrants (348)	15,067		526,630 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>79,419</b>	<b>0</b>	<b>7,708,506</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,300 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>6,300</b>
<b>Total utility plant in service directly assignable</b>	<b>79,822</b>	<b>0</b>	<b>7,722,486</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>79,822</b>	<b>0</b>	<b>7,722,486</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	108,370	1.67%	2,187	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>108,370</b>		<b>2,187</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	38,373	2.33%	3,153	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	32,114	4.42%	4,470	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	295,606	4.42%	28,880	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	7,500	4.29%		15
<b>Total Pumping Plant</b>	<b>373,593</b>		<b>36,503</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	697,937	3.47%	62,021	16
Water Treatment Equipment (332)	1,891,854	3.73%	157,610	17
<b>Total Water Treatment Plant</b>	<b>2,589,791</b>		<b>219,631</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	467,569	2.76%	55,352	19
Transmission and Distribution Mains (343)	932,494	1.25%	172,673	20
Fire Mains (344)	0			21
Services (345)	309,668	2.00%	21,423	22
Meters (346)	362,342	5.00%	94,529	23
Hydrants (348)	14,016	2.20%	13,773	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313				1	110,558	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>110,558</b>	
321					41,526	8
322					0	9
323					36,584	10
324					0	11
325					324,486	12
326					0	13
327					0	14
328					7,500	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>410,096</b>	
331	8,956			(1)	751,001	16
332	181,280			1	1,868,185	17
	<b>190,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,619,186</b>	
341					0	18
342	122,882	19,624		0	380,415	19
343	67,636	63,003		(390,769)	583,759	20
344				0	0	21
345	12,513	4,136		(160,984)	153,458	22
346	143,111		3,022	(3,210)	313,572	23
348	18,407	12,849		(8,352)	(11,819)	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>2,086,089</b>		<b>357,750</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	64,312	2.91%	2,605	26
Office Furniture and Equipment (391)	2,539	5.88%	445	27
Computer Equipment (391.1)	69,310	25.00%	23,565	28
Transportation Equipment (392)	51,873	10.56%	19,710	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	29,469	6.25%	4,491	31
Laboratory Equipment (395)	9,633	9.09%	3,072	32
Power Operated Equipment (396)	17,470	6.07%	4,178	33
Communication Equipment (397)	28,507	10.00%	6,133	34
SCADA Equipment (397.1)	286,057	9.09%	27,961	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>559,170</b>		<b>92,160</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,717,013</b>		<b>708,231</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>5,717,013</b>		<b>708,231</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>364,549</u>	<u>99,612</u>	<u>3,022</u>	<u>(563,315)</u>	<u>1,419,385</u>	
390				(1)	66,916	26
391	624			(2)	2,358	27
391.1	1,169				91,706	28
392			12,335		83,918	29
393					0	30
394	610				33,350	31
395	1,345		140		11,500	32
396					21,648	33
397				(2,568)	32,072	34
397.1	8,635				305,383	35
398					0	36
399					0	37
	<u>12,383</u>	<u>0</u>	<u>12,475</u>	<u>(2,571)</u>	<u>648,851</u>	
	<u>567,168</u>	<u>99,612</u>	<u>15,497</u>	<u>(565,885)</u>	<u>5,208,076</u>	
					0	38
	<u>567,168</u>	<u>99,612</u>	<u>15,497</u>	<u>(565,885)</u>	<u>5,208,076</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0	1.67%		3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	2.33%		8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	4.42%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0	4.42%		12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0	4.29%		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	140	3.47%	274	16
Water Treatment Equipment (332)	0	3.73%		17
<b>Total Water Treatment Plant</b>	<b>140</b>		<b>274</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0	2.76%		19
Transmission and Distribution Mains (343)	459,224	1.25%	73,483	20
Fire Mains (344)	0			21
Services (345)	178,724	2.00%	20,924	22
Meters (346)	3,401	5.00%	1,258	23
Hydrants (348)	8,116	2.20%	11,219	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331	403				11 16
332					0 17
	403	0	0	0	11
341					0 18
342					0 19
343	47,695				485,012 20
344					0 21
345	16,657				182,991 22
346					4,659 23
348	15,067				4,268 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>649,465</b>		<b>106,884</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	2.91%		26
Office Furniture and Equipment (391)	0	5.88%		27
Computer Equipment (391.1)	0	25.00%		28
Transportation Equipment (392)	0	10.56%		29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0	6.25%		31
Laboratory Equipment (395)	0	9.09%		32
Power Operated Equipment (396)	0	6.07%		33
Communication Equipment (397)	3,197	10.00%	630	34
SCADA Equipment (397.1)	0	9.09%		35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>3,197</b>		<b>630</b>	
<b>Total accum. prov. directly assignable</b>	<b>652,802</b>		<b>107,788</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>652,802</b>		<b>107,788</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>79,419</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>676,930</u>	
390					0	26
391					0	27
391.1					0	28
392					0	29
393					0	30
394					0	31
395					0	32
396					0	33
397					3,827	34
397.1					0	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,827</u>	
	<u>79,822</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>680,768</u>	
					0	38
	<u>79,822</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>680,768</u>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		131,099		131,099	1
February		116,757		116,757	2
March		129,481		129,481	3
April		126,077		126,077	4
May		128,759		128,759	5
June		136,317		136,317	6
July		154,559		154,559	7
August		149,506		149,506	8
September		146,998		146,998	9
October		125,056		125,056	10
November		135,137		135,137	11
December		147,487		147,487	12
<b>Total annual pumpage</b>	<b>0</b>	<b>1,627,233</b>	<b>0</b>	<b>1,627,233</b>	
Less: Water sold				1,253,486	13
Volume pumped but not sold				373,747	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				133,031	16
Volume related to equipment/system malfunction				68,168	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				201,199	19
Volume pumped but unaccounted for				172,548	20
Percent of water lost				11%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,306	24
Date of maximum: 7/27/2004					25
Cause of maximum:					26
Hot, Dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,274	27
Date of minimum: 1/1/2004					28
Total KWH used for pumping for the year				1,982,271	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Intakes</b>			
		<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
LAKE WINNEBAGO	#1	1,600	16	36	<b>1</b>
FOX RIVER	#2	70	7	16	<b>2</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGH LIFT NO. EIGHT	HIGH LIFT NO. FOUR	HIGH LIFT NO. NINE	<b>1</b>
Location	CEDAR STREET	HIGH LIFT ROOM	FILTER GALLERY	<b>2</b>
Purpose	B	B	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	GOULDS	GOULDS	GOULDS	<b>5</b>
Year Installed	1998	1996	1972	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	2,800	2,780	2,800	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	RELIANCE	<b>9</b>
Year Installed	1998	1996	1972	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	150	150	150	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	HIGH LIFT NO. SEVEN	HIGH LIFT NO. SIX	HIGH LIFT NO. THREE	<b>14</b>
Location	CEDAR STREET	CEDAR STREET	HIGH LIFT ROOM	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	GOULDS	PEABODY	GOULDS	<b>18</b>
Year Installed	1998	1992	1996	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	2,100	1,200	2,220	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	<b>22</b>
Year Installed	1998	1992	1996	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	125	75	125	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGH LIFT NO. TWO	LOW LIFT NO. ONE	LOW LIFT NO. SIX	<b>1</b>
Location	HIGH LIFT ROOM	LOW LIFT ROOM	SO. OF PUMP ROOM	<b>2</b>
Purpose	B	P	S	<b>3</b>
Destination	D	T	T	<b>4</b>
Pump Manufacturer	GOULDS	GOULDS	GOULDS	<b>5</b>
Year Installed	1996	1996	1972	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,460	4,300	4,200	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	RELIANCE/WAUKESHA	<b>9</b>
Year Installed	1996	1996	1972	<b>10</b>
Type	ELECTRIC	ELECTRIC	OTHER	<b>11</b>
Horsepower	100	50	50	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	LOW LIFT NO. THREE	LOW LIFT NO. TWO		<b>14</b>
Location	LOW LIFT ROOM	LOW LIFT ROOM		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	T	T		<b>17</b>
Pump Manufacturer	GOULDS	GOULDS		<b>18</b>
Year Installed	1996	1996		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	2,290	2,780		<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.		<b>22</b>
Year Installed	1996	1996		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	30	40		<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	CECIL STREET	CEDAR STREET	INDUSTRIAL PARK	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>4</b>
Year constructed	2004	1958	1997	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	138	0	137	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	1,500,000	2,000,000	500,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	GRAVITY			<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.0000			<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y			<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PLANT RESERVOIR	PLANT TOWER	1
<b>RESERVOIRS, STANDPIPES</b>			<b>2</b>
<b>OR ELEVATED TANKS</b>			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	<b>4</b>
Year constructed	1937	1931	<b>5</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	<b>6</b>
Elevation difference in feet (See Headnote 3.)	0	139	<b>7</b>
Total capacity in gallons (actual)	1,000,000	600,000	<b>8</b>
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>11</b>
Filters, type (gravity, pressure, other, none)			<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>13</b>
Is a corrosion control chemical used (yes, no)?			<b>14</b>
Is water fluoridated (yes, no)?			<b>15</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	33	0	0	0	33	1
M	D	1.000	958	0	0	0	958	2
L	D	1.250	43	0	0	0	43	3
M	D	1.250	78	0	0	0	78	4
L	D	1.500	324	0	0	0	324	5
M	D	1.500	1,144	0	0	0	1,144	6
L	D	2.000	41	0	0	0	41	7
M	D	2.000	2,179	0	0	0	2,179	8
M	D	3.000	210	0	0	0	210	9
M	D	4.000	9,739	0	0	0	9,739	10
P	D	4.000	144	0	0	0	144	11
M	D	6.000	281,617	0	6,907	0	274,710	12
P	D	6.000	8,621	145	0	0	8,766	13
M	D	8.000	59,253	106	1,004	0	58,355	14
P	D	8.000	48,648	14,606	0	0	63,254	15
M	D	10.000	108,067	2,288	248	0	110,107	16
P	D	10.000	17,214	1,023	145	0	18,092	17
M	D	12.000	39,377	0	0	0	39,377	18
M	T	12.000	2,354	555	305	0	2,604	19
P	D	12.000	21,515	3,649	0	0	25,164	20
M	D	14.000	14,131	0	374	0	13,757	21
M	T	14.000	737	0	0	0	737	22
M	D	16.000	66,246	1,894	0	0	68,140	23
M	T	16.000	10,945	0	0	0	10,945	24
P	T	16.000	583	0	0	0	583	25
M	T	20.000	918	0	0	0	918	26
M	T	24.000	377	0	0	0	377	27
<b>Total Within Municipality</b>			<b>695,496</b>	<b>24,266</b>	<b>8,983</b>	<b>0</b>	<b>710,779</b>	
M	D	6.000	590	0	0	0	590	28
M	D	8.000	0	0	0	0	0	29
P	D	8.000	51	0	0	0	51	30
P	D	10.000	465	0	0	0	465	31

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	12.000	3,840	0	0	0	3,840
M	D	14.000	640	0	0	0	640
M	D	16.000	5,320	0	0	0	5,320
P	T	16.000	604	0	0	0	604
<b>Total Outside of Municipality</b>			<b>11,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,510</b>
<b>Total Utility</b>			<b>707,006</b>	<b>24,266</b>	<b>8,983</b>	<b>0</b>	<b>722,289</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	2,031	0	2	0	2,029		1
M	1.000	4,868	362	2	0	5,228		2
L	1.000	1,600	0	104	0	1,496		3
L	1.250	17	0	1	0	16		4
M	1.250	42	3	0	0	45		5
M	1.500	150	1	0	0	151		6
P	1.500	1	0	0	0	1		7
L	1.500	8	0	0	0	8		8
L	2.000	9	0	1	0	8		9
M	2.000	177	7	1	0	183		10
M	3.000	1	0	0	0	1		11
M	4.000	58	5	2	0	61		12
P	4.000		1			1		13
M	6.000	53	7	0	0	60		14
P	6.000		1			1		15
M	8.000	58	0	0	0	58		16
P	8.000	2	1	1	0	2		17
M	10.000	20	0	0	0	20		18
M	12.000	3	0	0	0	3		19
<b>Total Utility</b>		<b>9,098</b>	<b>388</b>	<b>114</b>	<b>0</b>	<b>9,372</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,529	49	1	0	9,577	1,092	1
1.000	529	53	0	0	582	37	2
1.500	130	5	0	0	135	12	3
2.000	121	16	9	0	128	48	4
3.000	8	4	2	0	10	5	5
4.000	41	8	8	0	41	33	6
6.000	4	0	0	0	4	3	7
8.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>10,363</b>	<b>135</b>	<b>20</b>	<b>0</b>	<b>10,478</b>	<b>1,230</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	9,003	443	47	4	0	80	9,577	1
1.000	401	143	24	1	0	13	582	2
1.500	9	84	15	6	0	21	135	3
2.000	3	76	17	19	0	13	128	4
3.000	0	6	2	0	0	2	10	5
4.000	0	10	17	5	0	9	41	6
6.000	0	0	3	0	0	1	4	7
8.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>9,416</b>	<b>762</b>	<b>126</b>	<b>35</b>	<b>0</b>	<b>139</b>	<b>10,478</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	24				24	1
Within Municipality	1,048	63	33		1,078	2
<b>Total Fire Hydrants</b>	<b>1,072</b>	<b>63</b>	<b>33</b>	<b>0</b>	<b>1,102</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	551
Number of distribution system valves end of year:	2,144
Number of distribution valves operated during year:	1,072

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

474 - This shows the return on meters charged to sewer and storm water utility.

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

665 - More maintenance done in 2004.

920, 923 - Additional costs due to the transiting of accounting process to the city in 2004.

650, 652- Increased costs due to the sludge lagoon maintaince.

663 - Increased meter costs in 2004.

641 - Increase in chemicals due to construction of the water treatment plant and an additional chemical was used in 2004.

675 - 2003 had unusual increased costs due to no snow cover in place so many services froze.

928 - Increase in costs due to Water Rate Study performed in 2004.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

332 - In 2004 the a new power activated carbon system was purchased and the old one was retired. The retirement cost was based on original costs.

342 - An new elevated water tank was installed and the old tank was retired based on original cost.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

332 - In 2004 the a new power activated carbon system was purchased and the old one was retired. The retirement cost was based on original costs.

342 - An new elevated water tank was installed and the old tank was retired based on original cost.

If Adjustments for any account are nonzero, please explain.

332, 331, 348, 345, 343 & 395 - adjustments are to true-up ending balances to actual.

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## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If End of Year Balance is less than zero, please explain.

348 - Hydrants were over depreciated in 2004.

If Adjustments for any account are nonzero, please explain.

343, 391, 345, 390, 332, 331, & 313 - Adjustments were made to accumulated depreciation to actual.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If End of Year Balance is less than zero, please explain.

348 - Hydrants were over depreciated in 2004.

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

70% of the mains were financed by the utility, 30% were developer financed additions.

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

45% of the services added in 2004 were financed by the utility. 55% were financed by developers.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There are no services not in use at the end of 2004.

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### Meters (Page W-23)

If 2-inch or greater meters are reported as residential, please explain.

The larger (1.5" and 2") residential meters are installed in waterfront properties located on either the Fox River or Lake Winnebago. The average square footage of these residences is more than 7,500 square feet. They are primarily owned by professionals, executives and influent citizens.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes. The 8" meter was not tested in 2004 due to a city construction project that created scheduling conflicts with the customer that prevented the testing of this meter in 2004.

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